

ANNUAL REPORT

OF

Name: VILLAGE OF SOMERSET WATER UTILITY

Principal Office: 110 SPRING STREET

P.O. BOX 356

SOMERSET, WI 54025

For the Year Ended: DECEMBER 31, 1997

WATER, ELECTRIC, OR JOINT UTILITY TO PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854 Madison, WI 53707-7854 (608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I	PAMELA DONOHOE		of
	(Person responsible for accou	nts)	
	VILLAGE OF SOMERSET WATER UTILIT	Y , certi	fy that I
	(Utility Name)		
knowledge, in	n responsible for accounts; that I have examined the iformation and belief, it is a correct statement of the vered by the report in respect to each and every m	e business and affairs of said	•
(0:		04/30/1998	
(Sigr	nature of person responsible for accounts)	(Date)	
VILLAGE CLE	ΞDΙ/		
VILLAGE OLE	(Title)	_	
	(Tiue)		

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: VILLAGE OF SOMERSET WATER UTILITY

Utility Address: 110 SPRING STREET

P.O. BOX 356

SOMERSET, WI 54025

When was utility organized? 10/29/1929

Report any change in name:

Effective Date: Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS PAMELA DONOHOE

Title: VILLAGE CLERK

Office Address:

110 SPRING STREET

P.O. BOX 356

SOMERSET, WI 54025

Telephone: (715) 247 - 3395 **Fax Number:** (715) 247 - 5790

E-mail Address: VILLAGE @ WIN.BRIGHT.NET

Individual or firm, if other than utility employee, preparing this report:

Name: MR THOMAS G. KORTAS CPA

Title:

Office Address: TRACEY & THOLE, S.C.

502 SECOND STREET HUDSON, WI 54016

Telephone: (715) 386 - 2391 **Fax Number:** (715) 386 - 0535

E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? YES

Individual or firm, if other than utility employee, auditing utility records:

Name: MR THOMAS G. KORTAS CPA

Title:

Office Address: TRACEY & THOLE, S.C.

502 SECOND STREET HUDSON, WI 54025

Telephone: (715) 386 - 2391 **Fax Number:** (715) 386 - 0535

E-mail Address:

Date of most recent audit report: 4/29/1997 Period covered by most recent audit: 1996

IDENTIFICATION AND OWNERSHIP

IDENTIFICATION AND OWNERSHIP
Names and titles of utility management including manager or superintendent:
Name: MR EUGENE L'ALLIER
Title: WATER UTILITY SUPERINTENDENT
Office Address:
110 SPRING STREET
P.O. BOX 356
SOMERSET, WI 54025
Telephone: (715) 247 - 5555
Fax Number: (715) 247 - 5790
E-mail Address:
Name of utility commission/committee: PUBLIC WORKS COMMITTEE
Names of members of utility commission/committee:
MR DWAYNE JACOBS, PUBLIC WORKS COMM. CHAIR
MR JEFF JOHNSON, PUBLIC WORKS COMM.
MR RICHARD KOHLER, PUBLIC WORKS COMM.
Is sewer service rendered by the utility? NO
If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utili
as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes? NO
Date of Ordinance:
Are any of the utility administrative or operational functions under contract or agreement with an
outside provider for the year covered by this annual report and/or current year (i.e., operation
of water or sewer treatment plant)? NO
Provide the following information regarding the provider(s) of contract services:
Firm Name:
Contact Person:
Title:
Telephone:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

Fax Number: E-mail Address:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	183,625	175,808	1
Operating Expenses:			
Operation and Maintenance Expense (401)	75,584	74,309	2
Depreciation Expense (403)	28,483	26,838	_ 3
Amortization Expense (404)	0		_ 4
Taxes (408)	36,682	36,842	5
Total Operating Expenses	140,749	137,989	
Net Operating Income	42,876	37,819	
Income from Utility Plant Leased to Others (412-413)	0		6
Utility Operating Income OTHER INCOME	42,876	37,819	_
Income from Merchandising, Jobbing and Contract Work (415-416)	0		7
Nonoperating Rental Income (418)	0		8
Interest and Dividend Income (419)	6,123	2,449	_ 9
Miscellaneous Nonoperating Income (421)	0	ŕ	10
Total Other Income Total Income	6,123 48,999	2,449 40,268	_
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0		11
Other Income Deductions (426)	0		_ 12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	48,999	40,268	
INTEREST CHARGES	40.007	40.404	4.0
Interest on Long-Term Debt (427)	18,307	12,134	13
Amortization of Debt Discount and Expense (428)	2,721	3,316	_ 14
Amortization of Premium on DebtCr. (429)	40.405	F 70F	15
Interest on Debt to Municipality (430) Other Interest Expense (431)	12,495 0	5,765	_ 16 17
Interest Charged to ConstructionCr. (432)	U		18
Total Interest Charges	33,523	21,215	_ 10
Net Income	15,476	19,053	
EARNED SURPLUS	10,110	10,000	
Unappropriated Earned Surplus (Beginning of Year) (216)	340,633	308,750	19
Balance Transferred from Income (433)	15,476	19,053	20
Miscellaneous Credits to Surplus (434)	4,275	12,830	_ 21
Miscellaneous Debits to SurplusDebit (435)	0	, -	22
Appropriations of SurplusDebit (436)	0		23
Appropriations of Income to Municipal FundsDebit (439)	0		24
Total Unappropriated Earned Surplus End of Year (216)	360,384	340,633	_

INCOME STATEMENT ACCOUNT DETAILS

- 1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
- 2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item	Amount	
(a)	(b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	_
Expenses of Utility Plant Leased to Others (413):		
NONE		_ 2
Total (Acct. 413):	0	_
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	_
Interest and Dividend Income (419):		
INTEREST ON CHECKING ACCOUNT AND INVESTMENTS	3,868	_ 4
INTEREST ON SPECIAL ASSESSMENTS	2,255	5
Total (Acct. 419):	6,123	_
Miscellaneous Nonoperating Income (421):		_
NONE		_ 6
Total (Acct. 421):	0	_
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	_
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		_
REDUCTION OF APPROPRIATED EARNED SURPLUS	4,275	9
Total (Acct. 434):	4,275	_
Miscellaneous Debits to Surplus (435):		_
NONE		10
Total (Acct. 435)Debit:	0	_
Appropriations of Surplus (436):		_
Detail appropriations to (from) account 215		11
Total (Acct. 436)Debit:	0	_
Appropriations of Income to Municipal Funds (439):		_
NONE		_ 12
Total (Acct. 439)Debit:	0	_
		_

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)		
Revenues (account 415)						0	1
Costs and Expenses of Merchandising,	Jobbing and	Contract Wor	·k (416):				
Cost of merchandise sold						0	2
Payroll						0	3
Materials						0	4
Taxes						0	5
Other (list by major classes):							
NONE						0	6
Total costs and expenses	0	0	0	()	0	
Net income (or loss)	0	0	0	()	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

- 1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
- 2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	183,625	0	0	0	183,625	1
Less: interdepartmental sales	0		0		0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0 [0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	183,625	0	0	0	183,625	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,883,092	1,561,216	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	275,132	260,142	2
Net Utility Plant	1,607,960	1,301,074	-
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	480,709		5
Other Investments (124)	87,976	35,133	6
Special Funds (125)	7,883	12,158	7
Total Other Property and Investments	576,568	47,291	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	138,594	63,828	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0		10
Customer Accounts Receivable (142)	48,240	44,045	11
Other Accounts Receivable (143)	351	1,676	12
Accumulated Provision for Uncollectible AccountsCr. (144)	0	0	13
Receivables from Municipality (145)	16,461	37,834	14
Materials and Supplies (150)	3,399	3,652	15
Prepayments (165)	0		16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	207,045	151,035	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	38,873	17,050	18
Extraordinary Property Losses (182)	0		19
Other Deferred Debits (183)	0		20
Total Deferred Debits	38,873	17,050	
Total Assets and Other Debits	2,430,446	1,516,450	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	304,705	304,705	21
Appropriated Earned Surplus (215)	7,883	12,158	22
Unappropriated Earned Surplus (216)	360,384	340,633	23
Total Proprietary Capital	672,972	657,496	
LONG-TERM DEBT			
Bonds (221)	686,660	215,929	24
Advances from Municipality (223)	269,020	111,381	25
Other long-Term Debt (224)	0		26
Total Long-Term Debt	955,680	327,310	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0		27
Accounts Payable (232)	850	1,641	28
Payables to Municipality (233)	0	3,661	29
Customer Deposits (235)			30
Taxes Accrued (236)	34,739	34,739	31
Interest Accrued (237)	8,810	1,175	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities DEFERRED CREDITS	44,399	41,216	
Unamortized Premium on Debt (251)	0		34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	178,212		36
Total Deferred Credits	178,212	0	-
OPERATING RESERVES	·		
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	579,183	490,428	_ 38
Total Liabilities and Other Credits	2,430,446	1,516,450	=

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

1,722,798	0	0	0
160,294			
1,883,092	0	0	0
tization:			
275,132	0	0	0
275,132	0	0	0
1,607,960	0	0	0
	1,883,092 tization: 275,132 275,132	160,294 1,883,092 0 tization: 275,132 0 275,132 0	1,883,092 0 0 tization: 275,132 0 0 275,132 0 0

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

- 1. Report the amounts charged in the operating sections to Depreciation Expense (403).
- 2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
- 3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column. If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
- 4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)
Balance first of year	260,142				260,142
Credits During Year					
Accruals:					
Charged depreciation expense (403)	28,483				28,483
Depreciation expense on meters					
charged to sewer (see Note 3)	1,364				1,364
Accruals charged other					
accounts (specify):					
					0
Salvage					0
Other credits (specify):					
					0
Total credits	29,847	0	0	0	29,847
Debits during year					
Book cost of plant retired	14,857				14,857
Cost of removal					0
Other debits (specify):					
					0
Total debits	14,857	0	0	0	14,857
Balance End of Year	275,132	0	0	0	275,132
Composite Depreciation Rate?	Yes			·	
If yes, what is the rate?	1.82%				

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

- 1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
- 2. Other items may be grouped by classes of property.
- 3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant				0	1
Other (specify): NONE				0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)				0	3
Net Nonutility Property	0	0	0	0	=

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)
Balance first of year	1
Additions:	
Provision for uncollectibles during year	2
Collection of accounts previously written off: Utility Customers	3
Collection of accounts previously written off: Others	4
Total Additions	0
Deductions:	-
Accounts written off during the year: Utility Customers	5
Accounts written off during the year: Others	6
Total accounts written off	0
Balance end of year	0

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0		1
Other					0		2
Total Electric Utility					0	0	-

Total End of Year	Amount Prior Year
0	0
3,399	3,652
3,399	3,652
	End of Year 0 3,399

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

	Written C	Written Off During Year			
Debt Issue to Which Related (a)	Amount (b)	Account Charged or Credited (c)	Balance End of Year (d)		
Unamortized debt discount & expense (181)					
\$220,000 G.O. NOTES	86	428	2,362	1	
\$221,872 MORTGAGE REVENUE BONDS	1,063	428	9,392	2	
\$320,000 G.O. NOTES	69	428	1,549	3	
\$790,000 G.O. NOTE	484	428	2,077	4	
\$790,000 MORTGAGE REVENUE BONDS	340	428	17,578	5	
UNAMORTIZED DEBT REFUNDING LOSS	679	428	5,915	6	
Total		_	38,873		
Unamortized premium on debt (251) NONE		_		7	
Total		_	0		

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	304,705	1
Changes during year (explain):		
NONE		2
Balance end of year	304,705	:

BONDS (ACCT. 221)

- 1. Report hereunder information required for each separate issue of bonds.
- 2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
- 3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
MORTGAGE REVENUE BONDS - 11/1/95	11/01/1995	07/01/2012	5.00%	206,024	1
MORTGAGE REVENUE BONDS - 10/1/97	10/01/1997	07/01/2017	5.00%	480,636	2
	7	otal Bonds (A	ccount 221):	686,660	_

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

- 1. Report each class of debt included in Accounts 223, 224 and 231.
- 2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
- 3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
G.O. PROMISSORY NOTE - 10/12/94	10/12/1994	11/24/1999	6.00%	38,500	1
G.O. PROMISSORY NOTE - 12/1/96	12/01/1996	12/01/2006	5.00%	139,784	2
G.O. PROMISSORY NOTE - 2/1/97	02/01/1997	02/01/2006	5.00%	37,408	3
G.O. PROMISSORY NOTE - 10/1/97	10/01/1997	07/01/2017	5.00%	53,328	4
Total for Account 223				269,020	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)		
Balance first of year	34,739	1	
Accruals:			
Charged water department expense	36,682	2	
Charged electric department expense		3	
Charged sewer department expense	615	4	
Other (explain):			
NONE		5	
Total Accruals and other credits	37,297		
Taxes paid during year:			
County, state and local taxes	34,739	6	
Social Security taxes	2,322	7	
PSC Remainder Assessment	236	8	
Other (explain):		•	
NONE		9	
Total payments and other debits	37,297		
Balance end of year	34,739	•	

INTEREST ACCRUED (ACCT. 237)

- 1. Report below interest accrued on each utility obligation.
- 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	d Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					_
MORTGAGE REVENUE BONDS - 11/1/95		11,707	11,707	0	1
MORTGAGE REVENUE BONDS - 10/1/97		6,600		6,600	2
Subtotal	0	18,307	11,707	6,600	
Advances from Municipality (223)					
G.O. PROMISSORY NOTE - 12/1/96	129	7,136	6,723	542	3
G.O. PROMISSORY NOTE - 10/12/94	286	2,714	2,750	250	4
G.O. PROMISSORY NOTE - 9/17/96	760	381	1,141	0	5
G.O. PROMISSORY NOTE - 2/1/97		1,608	846	762	6
G.O. PROMISSORY NOTE - 10/1/97		656		656	7
Subtotal	1,175	12,495	11,460	2,210	
Other long-Term Debt (224)					
NONE				0	8
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE				0	9
Subtotal	0	0	0	0	
Total	1,175	30,802	23,167	8,810	

Date Printed: 04/22/2004 4:56:43 PM

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

		Elect	ric				
Particulars (a)	Water (b)	Distribution (c)	Other (d)	Sewer (e)	Gas (f)	Total (g)	
Balance First of Year	490,428					490,428	1
Add credits during year:							
For Services	18,973					18,973	2
For Mains	57,740					57,740	3
Other (specify):							
Hydrants	12,042					12,042	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	579,183	0	0	0	0	579,183	:
Amount of federal and state grants in aid received for utility construction included	100,284					100,284	6
in End of Year totals							

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
ADVANCE TO TID #2	480,709	1
Total (Acct. 123):	480,709	_
Other Investments (124):		
SPECIAL ASSESSMENTS RECEIVABLE	87,976	_ 2
Total (Acct. 124):	87,976	-
Special Funds (125):	0.007	•
1995 BOND SINKING FUND	3,807	3
1997 BOND SINKING FUND	4,076	_ 4
Total (Acct. 125):	7,883	-
Notes Receivable (141): NONE		5
Total (Acct. 141):	0	_
Customer Accounts Receivable (142):		
Water	48,240	6
Electric		7
Sewer (Regulated)		_ 8
Other (specify):		
NONE Table (Asset 440)	10.040	9
Total (Acct. 142):	48,240	-
Other Accounts Receivable (143):		
Sewer (Non-regulated)		_ 10
Merchandising, jobbing and contract work		11
Other (specify): NON-RESIDENT DELINQUENT WATER BILL	351	12
Total (Acct. 143):	351	- '-
Receivables from Municipality (145):		-
1997 TAX ROLL ITEMS	16,461	13
Total (Acct. 145):	16,461	15
	10,101	-
Prepayments (165): NONE		14
Total (Acct. 165):	0	- '-
Extraordinary Property Losses (182):	· ·	-
NONE		15
Total (Acct. 182):	0	
· · · · · · · · · · · · · · · · · · ·	<u> </u>	-

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	End of Year (b)	
Other Deferred Debits (183):		
NONE		16
Total (Acct. 183):	0	_
Payables to Municipality (233):		
NONE		17
Total (Acct. 233):	0	_
Other Deferred Credits (253):		
DEFERRED TID #2 CONTRIBUTION (DEFERRED UNTIL PAYMENT RECEIVED)	178,212	18
Total (Acct. 253):	178,212	_

RETURN ON RATE BASE COMPUTATION

- 1. The data used in calculating rate base are averages.
- 2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
- 3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						_
Utility Plant in Service	1,642,007	0	0	0	1,642,007	1
Materials and Supplies	3,525	0	0	0	3,525	2
Other (specify): NONE					0	3
Less Average:						
Reserve for Depreciation	267,637	0	0	0	267,637	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	534,805	0	0	0	534,805	6
Other (specify): NONE					0	7
Average Net Rate Base	843,090	0	0	0	843,090	
Net Operating Income	42,876	0	0	0	42,876	8
Net Operating Income as a percent of						
Average Net Rate Base	5.09%	N/A	N/A	N/A	5.09%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

- 1. The data used in calculating proprietary capital are averages.
- 2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	304,705	1
Appropriated Earned Surplus	10,020	2
Unappropriated Earned Surplus	350,508	3
Other (Specify): NONE		4
Total Average Proprietary Capital	665,233	•
Total Average Proprietary Capital		
Net Income		
	15,476	5

NONE

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:
1. Acquisitions.
NONE
2. Leaseholder changes.
NONE
3. Extensions of service.
NONE
4. Estimated changes in revenues due to rate changes.
NONE
5. Obligations incurred or assumed, excluding commercial paper.
NONE
6. Formal proceedings with the Public Service Commission.
NONE
7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

October 16, 1998

Ms. Pamela Donohoe, Clerk Somerset Water Utility P.O. Box 356 Somerset, Wi 54025-0356

1997 Analytical Review DWCCA-5550-PJL

Dear Ms. Donohoe:

The Public Service Commission (Commission) is in the process of completing an analytical review of your utility's 1997 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. You did a good job completing your report. In order to complete this review, we request the following information:

Paragraph No. 2 of our letter dated January 28, 1997, with regard to analytical review of the 1995 annual report, authorized a revised composite depreciation rate of 2.03 percent, to be effective on January 1, 1997. The revised rate of 2.03 percent was not used during 1997, rather the old rate of 1.82 percent was used as reported on page F-7, line 22. Please confirm that the revised composite depreciation rate of 2.03 percent will be used beginning in 1998.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Peter J. Leege Financial Specialist Division of Water, Compliance, and Consumer Affairs

pjl:W:\COMPL\LEEGE\5550 ar

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues Sales of Water		
Sales of Water (460-467)	181,391	1
Total Sales of Water	181,391	-
Other Operating Revenues		
Forfeited Discounts (470)	645	2
Other Water Revenues (474)	1,589	3
Amortization of Construction Grants (475)	0	_ 4
Total Other Operating Revenues	2,234	_
Total Operating Revenues	183,625	-
Operation and Maintenenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	41,141	5
General Operating Expenses (680-690)	34,443	6
Total Operation and Maintenenance Expenses	75,584	
Other Operating Expenses		
Depreciation Expense (403)	28,483	7
Amortization Expense (404)		8
Taxes (408)	36,682	9
Total Other Operating Expenses	65,165	_
Total Operating Expenses	140,749	-
NET OPERATING INCOME	42,876	=

WATER OPERATING REVENUES - SALES OF WATER

- 1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
- 2. Report estimated gallons for unmetered sales.
- 3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
- 4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	434	20,506	70,707	4
Commercial	67	10,746	26,591	5
Industrial	18	11,616	17,561	6
Total Metered Sales to General Customers (461)	519	42,868	114,859	•
Private Fire Protection Service (462)	5		4,638	7
Public Fire Protection Service (463)	1		55,164	8
Other Sales to Public Authorities (464)	9	2,763	6,730	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	534	45,631	181,391	

(a)

(d)

(c)

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.				
Customer Name	Point of Delivery	Thousands of Gallons Sold	Revenues	

(b)

NONE

OTHER OPERATING REVENUES (WATER)

- 1. Report revenues relating to each account and fully describe each item using other than the account title.
- 2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
- 3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	55,164	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify): NONE		4
Total Public Fire Protection Service (463)	55,164	_
Forfeited Discounts (470):		•
Customer late payment charges	645	5
Other (specify): NONE		- 6
Total Forfeited Discounts (470)	645	-
Other Water Revenues (474):		•
Return on net investment in meters charged to sewer department	1,589	7
Other (specify): NONE		- 8
Total Other Water Revenues (474)	1,589	-
Amortization of Construction Grants (475):		•
NONE		9
Total Amortization of Construction Grants (475)	0	_

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)		
PLANT OPERATION AND MAINTENANCE EXPENSES			
Salaries and Wages (600)	17,035		
Purchased Water (610)			
Fuel or Power Purchased for Pumping (620)	8,453		
Chemicals (630)			
Supplies and Expenses (640)	5,802		
Repairs of Water Plant (650)	8,389		
Transportation Expenses (660)	1,462		
Total Plant Operation and Maintenance Expenses	41,141		
GENERAL OPERATING EXPENSES Administrative and General Salaries (680)			
Administrative and General Salanes (bott)	12 664		
	13,664		
Office Supplies and Expenses (681)	1,540		
Office Supplies and Expenses (681) Outside Services Employed (682)	1,540 2,500		
Office Supplies and Expenses (681) Outside Services Employed (682) Insurance Expense (684)	1,540 2,500 4,226		
Office Supplies and Expenses (681) Outside Services Employed (682) Insurance Expense (684) Employees Pensions and Benefits (686)	1,540 2,500		
Office Supplies and Expenses (681) Outside Services Employed (682) Insurance Expense (684) Employees Pensions and Benefits (686) Regulatory Commission Expenses (688)	1,540 2,500 4,226 12,443		
Office Supplies and Expenses (681) Outside Services Employed (682) Insurance Expense (684) Employees Pensions and Benefits (686) Regulatory Commission Expenses (688) Miscellaneous General Expenses (689)	1,540 2,500 4,226		
Office Supplies and Expenses (681) Outside Services Employed (682) Insurance Expense (684) Employees Pensions and Benefits (686) Regulatory Commission Expenses (688) Miscellaneous General Expenses (689) Uncollectible Accounts (690)	1,540 2,500 4,226 12,443		
Office Supplies and Expenses (681) Outside Services Employed (682) Insurance Expense (684) Employees Pensions and Benefits (686) Regulatory Commission Expenses (688) Miscellaneous General Expenses (689)	1,540 2,500 4,226 12,443		

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
			_
Property Tax Equivalent		34,739	1
Less: Local and School Tax Equivalent on		615	2
Meters Charged to Sewer Department			
Net property tax equivalent		34,124	
Social Security		2,322	3
PSC Remainder Assessment		236	4
Other (specify):			
NONE			5
Total tax expense		36,682	

PROPERTY TAX EQUIVALENT (WATER)

- 1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
- 2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
- 3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
- 4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
- 5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
- 6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
- 7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)
County name			Saint Croix			1
SUMMARY OF TAX RATES						
State tax rate	mills		0.223575			3
County tax rate	mills		4.871953			
Local tax rate	mills		7.719486			5
School tax rate	mills		11.027949			6
Voc. school tax rate	mills		1.722002			7
Other tax rate - Local	mills					8
Other tax rate - Non-Local	mills					9
Total tax rate	mills		25.564965			10
Less: state credit	mills		1.840904			11
Net tax rate	mills		23.724061			12
PROPERTY TAX EQUIVALENT CALC	ULATIC	N				 13
Local Tax Rate	mills		7.719486			14
Combined School Tax Rate	mills		12.749951			15
Other Tax Rate - Local	mills					16
Total Local & School Tax	mills		20.469437			17
Total Tax Rate	mills		25.564965			18
Ratio of Local and School Tax to Tota	I dec.		0.800683			19
Total tax net of state credit	mills		23.724061			20
Net Local and School Tax Rate	mills		18.995456			21
Utility Plant, Jan. 1	\$	1,561,216	1,561,216			22
Materials & Supplies	\$	3,652	3,652			23
Subtotal	\$	1,564,868	1,564,868			24
Less: Plant Outside Limits	\$	0				25
Taxable Assets	\$	1,564,868	1,564,868			26
Assessment Ratio	dec.		0.891000			27
Assessed Value	\$	1,394,297	1,394,297			28
Net Local & School Rate	mills		18.995456			29
Tax Equiv. Computed for Current Yea	r \$	26,485	26,485			30
Tax Equivalent per 1994 PSC Report	\$	34,739				31
Any lower tax equivalent as authorized		<u> </u>				32
by municipality (see note 6)	\$					33
Tax equiv. for current year (see note	6) \$	34,739				34

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WATER UTILITY PLANT IN SERVICE

- 1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
- 2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
- 3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
- 4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT	(-)	(-)	
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			_ 3
Total Intangible Plant	0	0_	_
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	1,130		_ 4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			_ 6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	176,338		_ 8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			_ 10
Other Water Source Plant (317)			11
Total Source of Supply Plant	177,468	0	_
PUMPING PLANT			
Land and Land Rights (320)			_ 12
Structures and Improvements (321)	116,950		13
Boiler Plant Equipment (322)			_ 14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	56,300		17
Diesel Pumping Equipment (326)			_ 18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)	11,525		_ 20
Total Pumping Plant	184,775	0	_
WATER TREATMENT PLANT			
Land and Land Rights (330)			21
Structures and Improvements (331)			_ 22
Water Treatment Equipment (332)	4,390		23
Total Water Treatment Plant	4,390	0	-
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	900		_ 24
Structures and Improvements (341)			25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			1,130 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			176,338 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	177,468
PUMPING PLANT Land and Land Rights (320)			<u>0</u> 12
Structures and Improvements (321)			116,950 13
Boiler Plant Equipment (322)			<u> </u>
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			<u> </u>
Electric Pumping Equipment (325)			56,300 17
Diesel Pumping Equipment (326)			<u> </u>
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			11,525 20
Total Pumping Plant	0	0	184,775
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			4,390 23
Total Water Treatment Plant	0	0	4,390
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			900 24
Structures and Improvements (341)			0 25
			5 20

WATER UTILITY PLANT IN SERVICE

- 1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
- 2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
- 3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
- 4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT	• • • • • • • • • • • • • • • • • • • •	. ,	
Distribution Reservoirs and Standpipes (342)	100,024		26
Transmission and Distribution Mains (343)	764,871	110,675	27
Fire Mains (344)			28
Services (345)	131,219	34,514	29
Meters (346)	47,412	14,036	30
Hydrants (348)	97,759	17,214	31
Other Transmission and Distribution Plant (349)			32
Total Transmission and Distribution Plant	1,142,185	176,439	_
GENERAL PLANT			
Land and Land Rights (370)			33
Structures and Improvements (371)	17,768		34
Office Furniture and Equipment (372)	4,096		35
Computer Equipment (372.1)	6,285		36
Transportation Equipment (373)	15,809		37
Other General Equipment (379)	8,440		38
Other Tangible Property (390)			39
Total General Plant	52,398	0	_
Total utility plant in service directly assignable	1,561,216	176,439	<u> </u>
Common Utility Plant Allocated to Water Department			40
Total utility plant in service	1,561,216	176,439	_

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			100,024	26
Transmission and Distribution Mains (343)	10,111		865,435	27
Fire Mains (344)			0	28
Services (345)	3,885		161,848	29
Meters (346)	375		61,073	30
Hydrants (348)	486		114,487	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	14,857	0	1,303,767	
GENERAL PLANT Land and Land Rights (370) Structures and Improvements (371) Office Furniture and Equipment (372)			0 17,768	34
Office Furniture and Equipment (372)			4,096 6,285	
Computer Equipment (372.1) Transportation Equipment (373)			15,809	37
Other General Equipment (379)			8,440	-
Other Tangible Property (390)			0	39
Total General Plant	0	0	52,398	
Total utility plant in service directly assignable	14,857	0	1,722,798	
Common Utility Plant Allocated to Water Department			0	40
Total utility plant in service	14,857	0	1,722,798	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Sources of Water Supply

	Sc	Sources of Water Supply					
Month (a)	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)	Total Gallons All Methods (000's) (e)			
January			3,747	3,747	-		
February			3,379	3,379	- :		
March			3,736	3,736	- ;		
April			3,700	3,700	_ ,		
May			4,297	4,297	-		
June			5,185	5,185	_ (
July			5,156	5,156	-		
August			5,183	5,183	- 8		
September			4,464	4,464	- ;		
October			4,280	4,280	_ 10		
November			3,625	3,625	1 ⁻		
December			3,938	3,938	1:		
Total for year	0	0	50,690	50,690	_		
Less: Measured or e	estimated water used in mai	n flushing and water	treatment during year	500	_ 1 ;		
Less: Other utility us	e				1		
Other utility use expla	anation:				1		
Water pumped into d	istribution system			50,190	1		
Less: Water sold				45,631	1		
Losses and unaccou	nted for			4,559	1		
Percent unaccounted	for to the nearest whole pe	ercent (%)		9%	1		
If more than 25%, inc	dicate causes and state wha	at action has been tak	en to reduce water loss	•	2		
Maximum gallons pur	mped by all methods in any	one day during repo	rting year	279	_ 2 [.]		
Date of maximum:	8/2/1997				2		
Cause of maximum: FLUSH HYDRANTS					2:		
Minimum gallons pur	nped by all methods in any	one day during repor	ting year	71	2		
	12/26/1997				2		
Total KWH used for p	oumping for the year			124,131	2		
If water is purchased	:Vendor Name:				2		
	Point of Delivery:				2		

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	_
156 DEPOT STREET	#3	270	24	1,440,000	Yes	1
650 LASER DRIVE	#4	513	24	1,444,000	Yes	2

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SOURCES OF WATER SUPPLY - SURFACE WATERS

	Intakes			
Location (a)	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)

NONE 1

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PUMPING & POWER EQUIPMENT

- 1. Use a separate column for each pump.
- 2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
- 3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification	#3	#4	1
Location	WELL #3	WELL #4	2
Purpose	Р	Р	3
Destination	D	D	4
Pump Manufacturer	JOHNSTON	DELTA	5
Year Installed	1978	1987	6
Туре	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,000	1,000	8
Pump Motor or			9
Standby Engine Mfr	CONSOLIDATED	NEWMAN	10
Year Installed	1979	1987	11
Туре	ELECTRIC	ELECTRIC	12
Horsepower	125	125	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)
Identification			14
Location			15
Purpose			16
Destination			17
Pump Manufacturer			18
Year Installed			19
Туре			20
Actual Capacity (gpm)			21
Pump Motor or			22
Standby Engine Mfr			23
Year Installed			24
Туре			25
Horsepower			26

RESERVOIRS, STANDPIPES & WATER TREATMENT

- 1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
- 2. Use a separate column for each using additional copies if necessary.
- 3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	#3			1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2 3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET			4 5
Year constructed	1974			6
Primary material (earthen, steel, concrete, other)	STEEL			7
Elevation difference in feet (See Headnote 3.)	150			9
Total capacity in gallons	250,000			11
WATER TREATMENT PLANT Disinfection, type of equipment (gas, liquid, powder, other)				12 13 14
Points of application (wellhouse, central facilities, booster station, other)				15 16 17
Filters, type (gravity, pressure, other, none)				18 19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				20 21 22
Is a corrosion control chemical used (yes, no)?				23 24
Is water fluoridated (yes, no)?				25

WATER MAINS

- 1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
- 2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
- 3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
- 4. Explain all reported adjustments as a schedule footnote.
- 5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

		_	Number of Feet						
						Adjustments			
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Increase or (Decrease) (g)	End of Year (h)		
М	D	2.000	350				350	_ 1	
M	D	4.000	4,758				4,758	2	
М	D	6.000	19,863	172	172		19,863	_ 3	
M	D	8.000	19,340	3,457	883		21,914	4	
M	D	12.000	2,739				2,739	 5	
Total Within M	lunicipality		47,050	3,629	1,055	0	49,624	_	
Total Utility		=	47,050	3,629	1,055	0	49,624	_	

WATER SERVICES

- 1. Explain all reported adjustments as a schedule footnote.
- 2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
- 3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
- 4. Report services separately by pipe material and diameter.
- 5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	179				179		1
M	1.000	182	55	9		228	52	2
M	1.250	6				6		3
M	1.500	39	13	13		39		4
M	2.000	11				11		5
M	4.000	4				4	1	6
M	6.000	18				18		7
M	8.000	1				1		8
Total Utili	ly =	440	68	22	0	486	53	=

METERS

- 1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
- 2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
- 3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
- 4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size	Adjustments								
of Meter (a)	First of Year (b)	Added During Year (c)	During Year During Year		End of Year (f)	Tested During Year (g)			
0.625	442	37	10	4	473	46			
1.000	20	2	0	4	26	2			
1.250	4	0	1		3				
1.500	21	6	0	1	28	4			
2.000	10	0	0	4	14				
4.000	2	0	0		2				
Total:	499	45	11	13	546	52			

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (I)	Wholesale, Inter- Department or Utility Use (m)		Total (o)	_
0.625	432	26	1	2		12	473	_ 1
1.000	2	13	9	0		2	26	2
1.250	0	2	1	0			3	_ 3
1.500	0	18	4	3		3	28	4
2.000		5	4	2		3	14	5
4.000		0		2			2	6
Total:	434	64	19	9	0	20	546	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

- 1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
- 2. Explain all reported adjustments in the schedule footnotes.
- 3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						-
Outside of Municipality					0	1
Within Municipality	95	8	1		102	2
Total Fire Hydrants	95	8	1	0	102	=
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	_

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year: 102

Number of distribution system valves end of year: 151

Number of distribution valves operated during year: 85

WATER OPERATING SECTION FOOTNOTES

Water Mains (Page W-15)

Main additions financed by the utility (long-term debt) and a developer (special assessments).

Water Services (Page W-16)

New service additions financed by developer (special assessments) in accordance with PSC regulations.

Replacement services financed by utility (long-term debt).